

City of Upland



Financial Update
February 28, 2018
Fiscal Year 2017-2018

2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$	14,534,867
Revenues	\$	21,966,941	
Expenditures	<u>(22,588,832)</u>		
YTD Revenues over (under) expenditures			(621,890.90)
Fund Balance Designations			(4,903,473)
Estimated Fund Balance at 02/28/18		<u>\$</u>	<u>9,009,503</u>
Over/(Under) 17.5% Reserve Limit			2,044,855

City of Upland
General Fund Major Revenue Trends
For the Month Ended February 28, 2018

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	\$ 14,687,653	8,326,099	56.7%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	7,026,555	50.5%
Business License Tax	873,568	1,058,722	873,500	602,064	68.9%
Other Taxes	832,211	745,414	747,580	463,005	61.9%
Franchise Tax	1,264,970	1,184,255	1,230,000	370,762	30.1%
Licenses & Permits	1,247,615	1,861,777	892,371	1,092,499	122.4%
Revenue from Other Governments	1,915,228	1,771,661	1,633,868	95,375	5.8%
Charges for Services	4,463,449	4,290,835	2,038,607	1,364,443	66.9%
Fines & Forfeitures	594,416	619,646	589,003	324,577	55.1%
Use of Money & Property	609,449	468,503	880,057	727,209	82.6%
Other Revenue	2,205,837	2,219,580	1,552,752	1,574,353	101.4%
Transfers In	121,523	437,960	-	-	100.0%
Total General Fund Revenues	\$ 47,028,386	\$ 48,113,885	\$ 39,044,891	\$ 21,966,941	56.3%

City of Upland
General Fund Expenditures by Department
For the Month Ended February 28, 2018

Department Name	Annual Budget	YTD Expend.	YTD Encumb	Available Budget	Percent Utilized
General Government	\$ 785,914	\$ 566,915	\$ 67,739	\$ 151,261	72.1%
Administrative Services	5,309,324	2,836,167	1,093,530	1,379,627	53.4%
Development Services	1,715,458	892,788	219,195	603,475	52.0%
Police	20,836,010	11,719,672	383,593	8,732,745	56.2%
Fire	2,692,872	1,594,088	-	1,098,784	59.2%
Community Services	1,681,326	848,957	116,548	715,821	50.5%
Public Works	6,582,084	3,960,246	410,512	2,211,326	60.2%
Transfers Out	195,000	170,000	-	25,000	87.2%
General Fund	\$ 39,797,988	\$ 22,588,832	\$ 2,291,117	\$ 14,918,038	56.8%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End February 28, 2018

							% of Year	67%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	\$ 39,044,891	\$ 21,966,941	56.3%	\$ 39,797,988	\$ 22,588,832	56.8%	
Housing Fund	201	18,413,905	16,280,855	88.4%	24,619,292	20,003,983	81.3%	
Public Safety Augmentation Fund	203	780,995	537,686	68.8%	780,995	262,104	33.6%	
Gas Tax Fund	204	2,144,722	961,590	44.8%	7,209,643	2,435,902	33.8%	
Measure I	205	1,321,067	693,921	52.5%	1,998,978	11,740	0.6%	
Sanitary Sewer	207	-	586,488	0.0%	-	-	0.0%	
HOME	208	102,000	121,289	118.9%	180,000	-	0.0%	
Community Development Block Grant	209	682,125	96,528	14.2%	802,573	125,209	15.6%	
Parking Improvement District Area	210	43,850	33,199	75.7%	146,000	-	0.0%	
Air Quality Management District	211	92,675	25,360	27.4%	179,130	39,874	22.3%	
Homeland Security Grants - PD	214	64,928	5,177	8.0%	60,840	35,322	58.1%	
Proposition 30	215	75,500	512	0.7%	140,000	-	0.0%	
COPS	216	436,664	384,749	88.1%	579,914	-	0.0%	
Other Grants	217	46,028	46,085	100.1%	46,028	39,004	84.7%	
Office of Traffic Safety Grants	218	283,081	94,073	33.2%	283,081	105,550	37.3%	
JAG Grant	219	18,436	18,636	0.0%	18,436	2,433	13.2%	
Asset Forfeiture-Fed DOJ	220	91,400	405,263	443.4%	100,000	5,063	5.1%	
Homeland Security Grants - Fire	221	-	-	0.0%	-	-	0.0%	
Cal HOME	222	767,100	121,599	15.9%	880,600	59,955	6.8%	
Asseet Forfeiture-Fed Treas	223	10,100	6,892	68.2%	-	-	0.0%	
Asset Forfeiture-State	224	20,500	162,900	794.6%	20,000	1,931	9.7%	
	225	-	78,307	0.0%	-	-	0.0%	
Financing Authority	301	-	79	0.0%	-	-	0.0%	
General Development	420	124,000	240,728	194.1%	516,450	104,191	20.2%	
Park Acquisition & Development	421	472,500	533,161	112.8%	215,988	-	0.0%	
Storm Drain Development	422	271,929	572,565	210.6%	241,561	47	0.0%	
Street & Traffic Facility Development	423	140,500	363,280	258.6%	1,942,109	1,137,208	58.6%	
General Capital Projects	425	-	-	0.0%	1,638,059	401,610	24.5%	
Street & Alley Repairs - Burrtec	426	204,480	85,200	41.7%	594,071	6,408	1.1%	
Water Utility	640	21,350,000	19,491,269	91.3%	29,871,902	12,497,506	41.8%	
Solid Waste Utility	641	10,793,779	7,417,846	68.7%	11,085,299	4,642,852	41.9%	
Sewer Utility	645	9,405,400	6,759,884	71.9%	11,521,551	4,586,543	39.8%	
Fire Worker's Comp	750	-	1,859	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,020,832	2,685,711	66.8%	4,020,832	2,992,397	74.4%	
Fleet Management	752	1,295,915	849,378	65.5%	1,720,544	713,539	41.5%	
Information Systems	753	1,658,813	1,048,682	63.2%	2,282,912	1,014,167	44.4%	
Building Maint & Operations	754	1,319,840	811,193	61.5%	1,319,840	569,490	43.1%	
Successor Agency	805	3,935,421	165,323	4.2%	3,658,089	702,729	19.2%	
		\$ 119,433,376	\$ 83,654,209	70.04%	\$ 148,472,705	\$ 75,085,593	50.57%	